March 4, 2009

Wilfred Nadeau Unitil Service Corp. 6 Liberty Lane W. Hampton, NH 03842

Re: Northern Utilities, Inc.

2008 Annual Report - Request for Extension of Time

Dear Mr. Nadeau:

The Commission is in receipt of your request for an extension of time to file Northern Utilities' 2008 Annual Report. The filing of this report, and the filing deadline of March 31, is established in Puc 609.04(a). Your request will be treated as a request for a partial waiver of that rule.

The Commission may waive a rule pursuant to Puc 201.05 if it finds the waiver serves the public interest and the waiver does not disrupt the orderly and efficient resolution of matters before the Commission.

Your request provides sufficient detail to determine that an April 17, 2009 filing date for the Annual Report meets the above criteria. Accordingly, a filing deadline of April 17, 2009 has been approved.

Sincerely,

Debra A. Howland Executive Director

cc: Gas/Water Division